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From: bladata@dor.state.ma.us
Sent: Tuesday, October 27, 2009 9:10 AM
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Subject: Notification of certification

Massachusetts Department of Revenue Division of Local Services
Navjeet Bal, Commissioner
Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs

Tuesday, October 27, 2009

Holland Board of Assessors
Board of Assessors
Town Hall
27 Sturbridge Rd
Holland, MA 01521

Re: NOTIFICATION OF CERTIFICATION - Holland

Dear Board Members:

The Commissioner of Revenue has determined that the locally assessed values of real and personal property in your municipality represent full and fair cash valuation as of January 1, 2009 for fiscal year 2010 and that these proposed property assessments satisfy the minimum requirements for certification.

The Commissioner further certifies that:

1. all real property has been classified according to its use as of January 1, 2009 as required by Chapter 59, § 2A(b).
2. a majority of the assessors have been qualified to classify property by their attendance at a classification workshop conducted by the Department of Revenue.

The community must now hold a public hearing on the issue of selecting a residential factor, which will determine the percentages of the tax burden to be borne by each class of property for fiscal year 2010. Prior to the hearing, we urge you to promote public understanding and discussion of the options available to the town in regard to allocating the tax burden among major property classes. The Selectmen or the City Council with the approval of the Mayor may elect a factor greater than the minimum residential factor, or a factor of "1" which will result in a uniform allocation of the tax burden among all classes of property. In addition, they have the option of granting an open space discount, residential exemption and small commercial exemption.

It appears that you are progressing satisfactorily in complying with your responsibilities under the classification law. It is important that you complete the final steps expeditiously so that tax billing will not be delayed.

If you have further questions or require assistance in completing the final steps for a classified tax system please contact the Bureau at (617) 626-2300.

Fiscal Year 2013 Certification Recommendations:

In order to prepare for the next scheduled recertification of all real and personal property we are enclosing your community's program recommendations. These recommendations were made by your Bureau of Local Assessment advisor as a result of your FY 2010 certification review. You should have a budget in place for any work that needs to be done two years in advance of the next certification to avoid costly delays in obtaining timely certification from the Bureau.

As you plan and implement your next triennial certification, please consult the Bureau's Guidelines for the Development of a Minimum Reassessment Program in the Division's website, www.mass.gov/dls, in the Local Assessment section. If you need assistance please call your appraisal advisor.

Sincerely yours,
Marilyn H. Browne, Chief
Bureau of Local Assessment

FY 2013 Recommendations **Town of Holland**

Cyclical Reinspection

Maintenance of current and accurate property inventory data is a critical element in the development of uniform, fair market values. Our last certification review indicated that the Board of Assessors should begin a cyclical reinspection program of all descriptive property data over a specified time period, so that each parcel is inspected at least once in every nine-year cycle. The current cycle should be completed for FY 2016. As part of this cyclical reinspection program, an on-going data quality analysis would help identify recollection priorities for program planning. For further information on cyclical reinspection programs and data quality analysis please refer to "The Guidelines for the Development of a Minimum Reassessment Program."

Income and Expense Data

Assessors need to implement a program to ensure a better return of Income and Expense data from Commercial, Industrial and Apartment property owners.

Neighborhood Review

The Board of Assessors should review all residential neighborhood delineation and adjust them as needed by the next certification.

Land Schedules

Assessors should review and analyze market influences of certain characteristics on the value of land, such as waterfront and waterview factors and adjust the land valuation system as needed in a uniform and equitable manner. They should also review the market for evidence of front foot/secondary lot pricing.

Other Recommendation

Board of assessors should review the use of functional obsolescence and provide support using current market evidence.

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